

**Resolution authorizing a transfer of appropriations to record the 1% administrative fee charged by the Tax Commissioner of the State of Ohio for the collection of the County's sales tax. (Commissioners)(\$1,259,467)**

**WHEREAS**, Franklin County levies a sales tax pursuant to section 5739.021 of the Revised Code; and

**WHEREAS**, the Tax Commissioner for the State of Ohio withholds 1% of the sales tax payments owed to the County for administrative purposes pursuant to section 5739.21 of the Revised Code; and

**WHEREAS**, the County has historically recorded the net sales tax receipts as revenue; and

**WHEREAS**, the Auditor of State is requiring the County to record the gross sales tax receipts as revenue and the 1% administrative fee charged by the Tax Commissioner as an expenditure; and

**WHEREAS**, this accounting change will require additional appropriations within Materials & Services to record this expense and an associated increase in revenues; now, therefore,

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, FRANKLIN COUNTY, OHIO:

1. That a transfer of appropriations in the amount of \$1,259,467 is hereby authorized as follows and allocated per the attached document (Journal #70):

|   |             |
|---|-------------|
| TRANSFER FROM:  | AMOUNT      |
| Commissioners-Reserves/General Fund/Contingency Fund 1000 | \$1,259,467 |

|   |             |
|---|-------------|
| TRANSFER TO:  | AMOUNT      |
| Commissioners /General Fund/Materials & Service Fund 1000 | \$1,259,467 |

2. That estimated revenues are hereby revised per the attached document (Journal #71).

Prepared by: Zak Talarek

cc: Auditor  
Commissioners-OMB